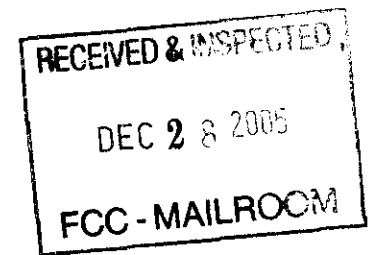


CGB-CC-0099

**PETITION FOR CLOSED CAPTIONING UNDUE BURDEN
WAIVER PETITION**

Office of the Secretary
Federal Communication Commission
Attention: CGB Room 3-B431
445 12th St. SW
Washington, DC 20554

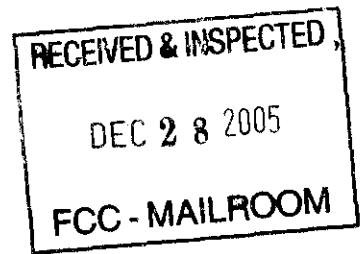
Mailed FedEx overnight to:
9300 East Hampton Drive
Capitol Heights, MD 20743



Copy

Petition for Exemption from Closed Captioning Requirements

Dr. Wayne Webb
"Let's Talk About Jesus"
Macon Road Baptist Church
1082 Berclair Road
Memphis TN 38122
(901) 682-5420
Fax # (901) 766-1610



Introduction

"Let's Talk About Jesus" is a weekly 30 minute television program on WMC Channel 5 aired at 6:30 a.m. on Sunday. It is a religious broadcast in practical living sermons from the Bible. We are petitioning for exemption from closed captioning requirements as it would place an undue burden on the finances of our church in order to comply with closed captioning.

Nature and cost of the closed captions

An executive at WMC Channel 5 has informed us that the cheapest price they have found to add closed captioning for a 30 minutes program is \$350.

Financial resources of the program owner

The cost of airing "Let's Talk about Jesus" is funded by the ministry of Macon Road Baptist Church. The cost of producing the program is \$350 and the weekly cost to air the program is \$950. An additional \$350 per week would be beyond our budget.

Type of operations of the program owner

Macon Road Baptist Church is a small Baptist church.

Other relevant factors

Since our primary focus is on our church ministries, we were not aware of the requirement for closed captioning until December 22nd when we received a letter from WMC which was dated December 15, 2005.

Conclusion

We do understand the benefits of closed captioning but this requirement would place an undue burden on our already tight budget making future programming impossible. Macon Road Baptist Church therefore respectfully petitions for an exemption from the closed captioning requirement of the Federal Communications Commission (47 CFR 79.1) under the 79.1 (d) (8) exemption.

GENERAL AFFIDAVIT

State of Tennessee
County of Shelby

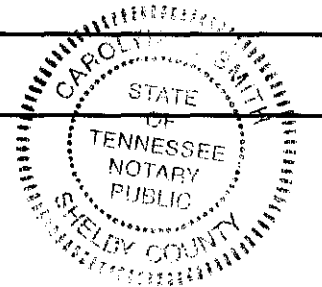
BEFORE ME, the undersigned Notary,

Dr. Wayne Webb on this 24th day of
December, 2005, personally appeared Dr. Wayne Webb, known to me to be a credible
person and of lawful age, who being by me first duly sworn, on his oath, attests to and
affirms the above facts.

Dr. Wayne Webb
Dr. Wayne Webb
1082 Berclair
Memphis, TN 38122

Subscribed and sworn to before me, this 24th day of December 2005.

Carolyn A. Smith
Signature of Notary
Carolyn A. Smith
Typed name of Notary



NOTARY PUBLIC

My commission expires. MY COMMISSION EXPIRES 03/19/09
20

Closed Captioning Compliance Statement

Macon Road Baptist Church certifies to WMC-TV in Memphis, TN that the broadcast by the Station of our weekly church service is exempt from the closed captioning requirements of the Federal Communications Commission (47 CFR 79.1) under the 79.1 (d) (8) exemption for "locally produced and distributed non-news programming with no repeat value" because the weekly church service program, which is co-produced in cooperation with the Station:

Is not news programming;

Is of specific local interest to residents of the Station's service area

Is not repeated or redistributed; and

Is not scripted so that electronic news room closed captioning would be unavailable.

If there is any change in the above information, we will provide immediate written notice to the Station.

Macon Road Baptist Church

Name and Title: Dr. Wayne Webb Pastor
Dr. Wayne Webb: Pastor

Date: 12-24-05

1. Declaration:

I, Dr. Wayne Webb, am Pastor of Macon Road Baptist Church, and I have reviewed the Petition for Exemption for Closed Captioning Requirements filed on behalf of Macon Road Baptist Church in this matter, and upon information and belief, believe the statements regarding our organization and "Let's Talk About Jesus" to be true and accurate.

Dr. Wayne Webb - Pastor
Dr. Wayne Webb, Pastor

12-24-05
Date

2. Our program "Let's Talk About Jesus" is on WMC-TV on Sunday mornings from 6:30 a.m. – 7:00 a.m.
3. Tax exemption certificate attached.

Financial documentation:

Macon Road Baptist Church is not required by law to file a tax return. A letter from our attorney is enclosed.

We are also enclosing a copy of bill from the WMC Channel 5 and Sonlight Studios who shoots, edits and prepares the tapes for airing.

CHAMBLISS, BAHNER & STOPHEL, P.C.

ATTORNEYS AND COUNSELORS AT LAW

1000 TALLAN BUILDING

TWO UNION SQUARE

CHATTANOOGA, TENNESSEE 37402-2500

TELEPHONE: 423/756-3000

FACSIMILE: 423/265-9574

GLENN C. STOPHEL

April 11, 2001

DIRECT: 423/757-0227

INTERNET: gstophel@cblawfirm.com

Mrs. Carolyn Smith
Macon Road Baptist Church
1082 Berclair Road
Memphis, TN 38122-2133

Re: Tax-exempt Status of Macon Road Baptist Church and Macon Road Baptist School

Dear Carolyn:

We understand that certain donors or prospective donors to Macon Road Baptist School (the "School") have requested evidence that the School is a tax-exempt organization under Section 501(c)(3) of the Internal Revenue Code (the "Code").

Facts. Macon Road Baptist Church (the "Church") was incorporated as "Macon Road Baptist Church of Memphis, Inc." on October 3, 1978 when its Charter of Incorporation was filed with the Secretary of State of Tennessee. The School is not separately incorporated, but is operated as a ministry of the Church.

Applicable Law. Section 508 of the Code requires that an organization claiming to be exempt under Section 501(c)(3) of the Code to notify the Secretary of the Treasury that it is applying for recognition of exempt status. The Secretary has provided Form 1023 on which to provide such notice. However, churches, their integrated auxiliaries, and conventions or associations of churches are specifically exempted from the requirement to file such notice by Section 508(c)(1)(A) of the Code.

Section 6033 of the Code requires certain tax-exempt organizations to file annual returns with the Internal Revenue Service ("IRS"). For most such organizations, the annual return is Form 990. However, churches, their integrated auxiliaries, and conventions or associations of churches are specifically exempted from the requirement for filing such annual returns by Section 6033(a)(2)(A). In addition, Regs. Section 1.6033-2(g)(1)(vii) excepts from the filing requirement "an educational organization (below college level) that is described in Section 170(b)(a)(A)(ii), that has a program of a general academic nature, and that is affiliated (within the meaning of paragraph (h)(2) of this section) with a church or operated by a religious order. Section 1.6033-2(h)(2)(ii) states that an organization is affiliated with a church if "the organization is operated, supervised or controlled by ... a church..."